

U.S. Department of Agriculture
Washington, D.C. 20250

DEPARTMENTAL ADMINISTRATION INSTRUCTION	NUMBER: DA-400-3
SUBJECT: Pre-Tax Parking	ORIGINATING OFFICE: Office of Human Resources Management
REPLACES:	DISTRIBUTION: All Departmental Administration Offices
APPLIES TO: All Departmental Administration	EXPIRES: When superseded or Canceled
APPROVED Lou Gallegos//John Surina BY: for Assistant Secretary for Administration	EFFECTIVE DATE: July 1, 2003

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1 PURPOSE

This regulation sets forth the authority, policy, and responsibilities for managing the pre-tax parking program within Departmental Administration (DA).

2 INTRODUCTION

DA supports programs that improve air quality and reduce traffic congestion. DA encourages its employees to commute to work by methods other than single-occupant vehicles.

3 POLICY

- a Applies to eligible employees who park at eligible parking locations (e.g. metro-parking lot, commercial lot, privately owned parking lot, parking garage, parking meter, or employer provided parking), and who take mass transportation, or ride in a vanpool, or in a carpool of two or more persons from the parking location to work.
- b Employees may be eligible for both Commuter Transit Subsidy benefit and pre-tax parking benefits simultaneously.
- c The program is an employee pre-tax (excludes certain parking expenses from their taxable income) authorization **only**. There is no cost to DA.

4 REFERENCES

- a Energy Policy Act of 1992.
- b Taxpayer Relief Act of 1997.
- c Transportation Equity Act for the 21st Century of 1998.
- d Executive Order 13150, dated April 21, 2000.
- e Title 26 Code of Federal Regulations, Part 1, "Qualified Transportation Fringe Benefits".

5 RESPONSIBILITIES

- a The Director, Office of Human Resources Management, Human Resources Service Division (HRSD) will:
 - (1) Manage the pre-tax parking program within DA;
 - (2) Provide DA staff officials and serviced agencies with training,

technical assistance, and consultative services regarding pre-tax parking; and,

- (3) Conduct an annual program evaluation to ensure compliance with applicable Federal and USDA guidelines.

b DA Staff Office Directors will:

- (1) Implement a pre-tax parking program in accordance with applicable public law, guidelines, and this instruction;
- (2) Assign program responsibilities to their current Commuter Transit Subsidy Coordinator;
- (3) Maintain documentation for all pre-tax parking participants; and,
- (4) Fulfill any labor-management relations obligations prior to implementing a pre-tax program.

c Commuter Transit Subsidy Coordinator will:

- (1) Publicize the benefit to employees;
- (2) Answer questions regarding the pre-tax parking benefit. Also, provide employees with a copy of the Frequently Asked Questions and Answers for Pre-Tax Parking on the website at <http://www.usda.gov/da/employ/ffwg.htm>.
- (3) Accept and review DA Pre-Tax Parking Applications from employees to determine they are eligible and the form is properly completed. Then, sign the form certifying the eligibility and accuracy of the data provided on the application is correct; and,
- (4) Submit applications to the operating personnel office (HRSD) for entry into the National Finance Center personnel/payroll system.

d Managers and Supervisors will:

- (1) Advise employees of their responsibilities, rights, and benefits;
- (2) Ensure all employees are treated equitably and fairly; and,

- (3) Take appropriate action when it is suspected that an employee is receiving program benefit for which they are not eligible.

e Participating employees will:

- (1) Complete an initial Departmental Administration, Pre-Tax Parking Application, certifying that they are eligible for a pre-tax parking benefit;
- (2) Provide proof of use of qualified parking facility, e.g., metro lot, private lot, public lot, parking meter, etc., to the Commuter Transit Subsidy Benefit Program Coordinator when applying for the benefit. If such proof is not available, the employee's initial certification will suffice;
- (3) Claim the parking facility cost (maximum authorized by law or the actual cost, whichever is less) only for commuting to or from work; and,
- (4) Immediately, when there is a change or he/she becomes ineligible for pre-tax parking for any reason, the participant must submit a change or cancellation DA Pre-tax Parking Application to the Commuter Transit Subsidy Benefit Program Coordinator.

6 PROGRAM ADMINISTRATION

a Pre-Tax Parking Benefit:

- (1) Employees who park at eligible parking locations e.g. metro-parking lot, commercial lot, privately owned parking lot, parking garage, parking meter, or employer provided parking), and who take mass transportation, or ride in a vanpool, or in a carpool of two or more persons from the parking location to work will be authorized to exclude certain parking expenses from their taxable income (pre-tax parking) up to \$185.00 per month (or any subsequent statutory limit), or their actual parking cost whichever is less. Note that parking on or near property used by the employee for residential purposes is not qualified.
- (2) Pre-tax parking benefit becomes effective on the date of the participant's signed application.

- (3) Participants must complete the DA Pre-Tax Parking Application at Appendix A.

b Eligibility:

- (1) Participants must be DA employees (i.e., full-time, part-time, temporaries, Stay-in-school, etc.) who meet the requirement under paragraph a (1) above.
- (2) Drivers, alternate drivers, and passengers of vanpools and carpools who receive a **free** Federal parking benefit are not eligible.

c Recordkeeping:

Staff offices must maintain records of participants' applications to ensure accountability.

7 INQUIRIES

Direct all inquiries to the Office of Human Resources Management; Safety, Health and Employee Welfare Division; Room 3027 South Building, Washington, D.C. 20250; telephone number (202) 720-8248.

-END-

APPENDIX A

Check Action

New: _____

Change: _____

Cancellation: _____

DEPARTMENTAL ADMINISTRATION

PRE-TAX PARKING APPLICATION

(Please type or print legibly in blue or black ink)

STAFF OFFICE: _____

A. Applicant Information:

Last Name: _____ First Name: _____ MI: _____

Home Address: _____

City: _____ State: _____ Zip Code: _____

Work Address: _____

If applicable: Div/Unit _____ Rm#/Sub Unit: _____

City: _____ State: _____ Zip Code: _____

Work Telephone Number: _____ SSN: _____

B. Parking Facility (Please indicate the parking facility you use):

Metro Lot _____ Private Lot _____ Public Lot _____

Parking Meter _____ Other (explain) _____

C. Employee Certification:

WARNING: This certification concerns a matter with the jurisdiction of an agency of the United States and making a false, fictitious, or fraudulent certification may render the maker subject to criminal prosecution under title 18, United States Code, Section 1001, Civil Penalty Action, providing for administrative recoveries of up to \$10,000 per violation, and/or agency disciplinary actions up to and including dismissal:

I certify that I am employed by the Department of Agriculture.

I certify that I am eligible for a pre-tax parking benefit.

I certify that the monthly pre-tax parking I am receiving does not exceed \$185.00 per month (or the subsequent statutory limit), or my actual parking cost whichever is less.

I certify that my usual monthly parking costs are: \$ _____

Employee Original Signature: _____ Date: _____

D. Commuter Benefit Coordinator: **Current Maximum Benefit Authorized:** _____

Name: _____ Title: _____

Signature: _____ Date: _____

PRIVACY ACT STATEMENT: This information is solicited under authority of Public Law 101-509. Furnishing the information on this form is voluntary, but failure to do so may result in disapproval of your request for a public transit benefit. The purpose of this information is to facilitate timely processing of your request, to ensure your eligibility, and to prevent misuse of the funds involved. – March 2003